EXHIBIT 212

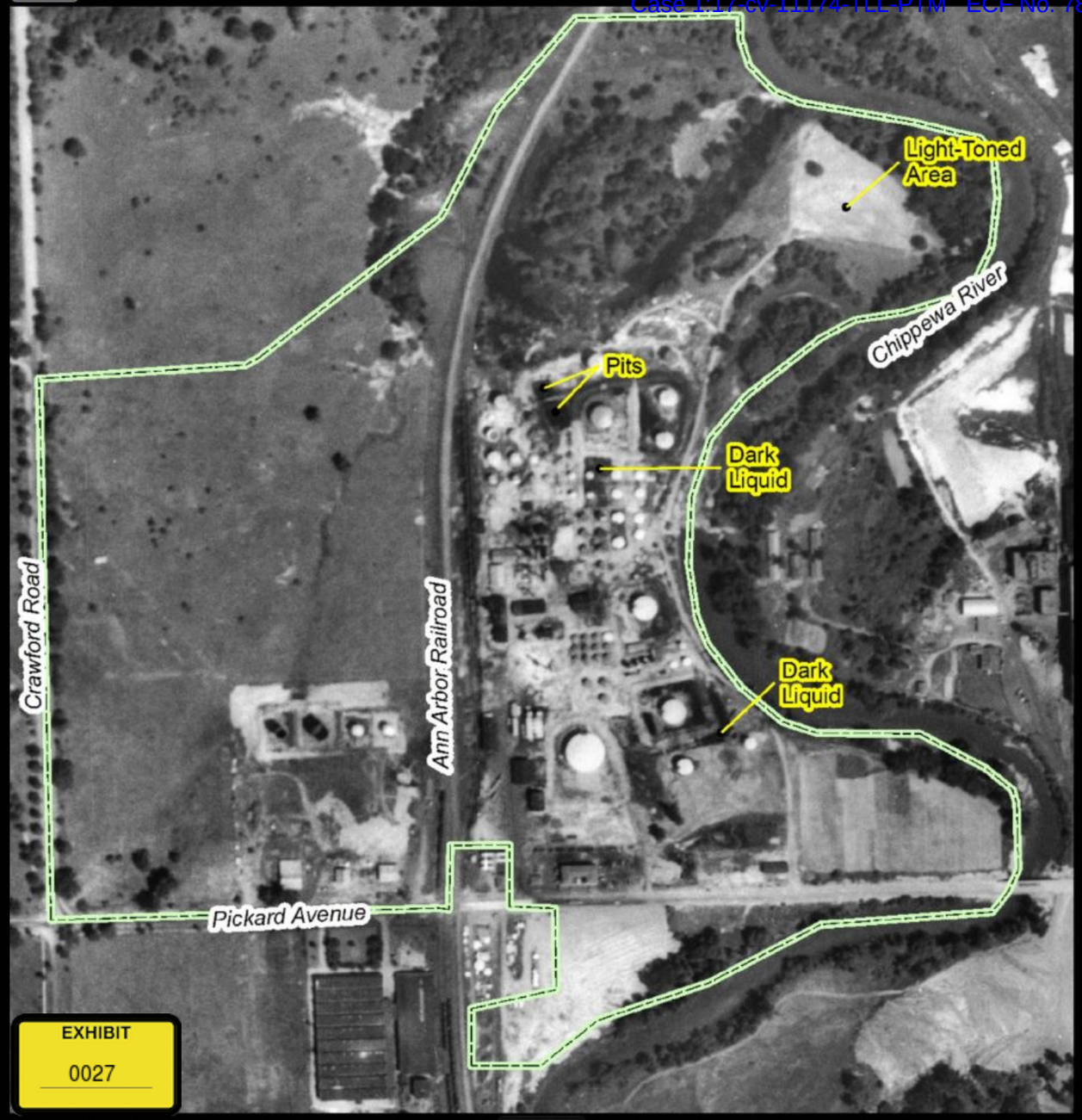
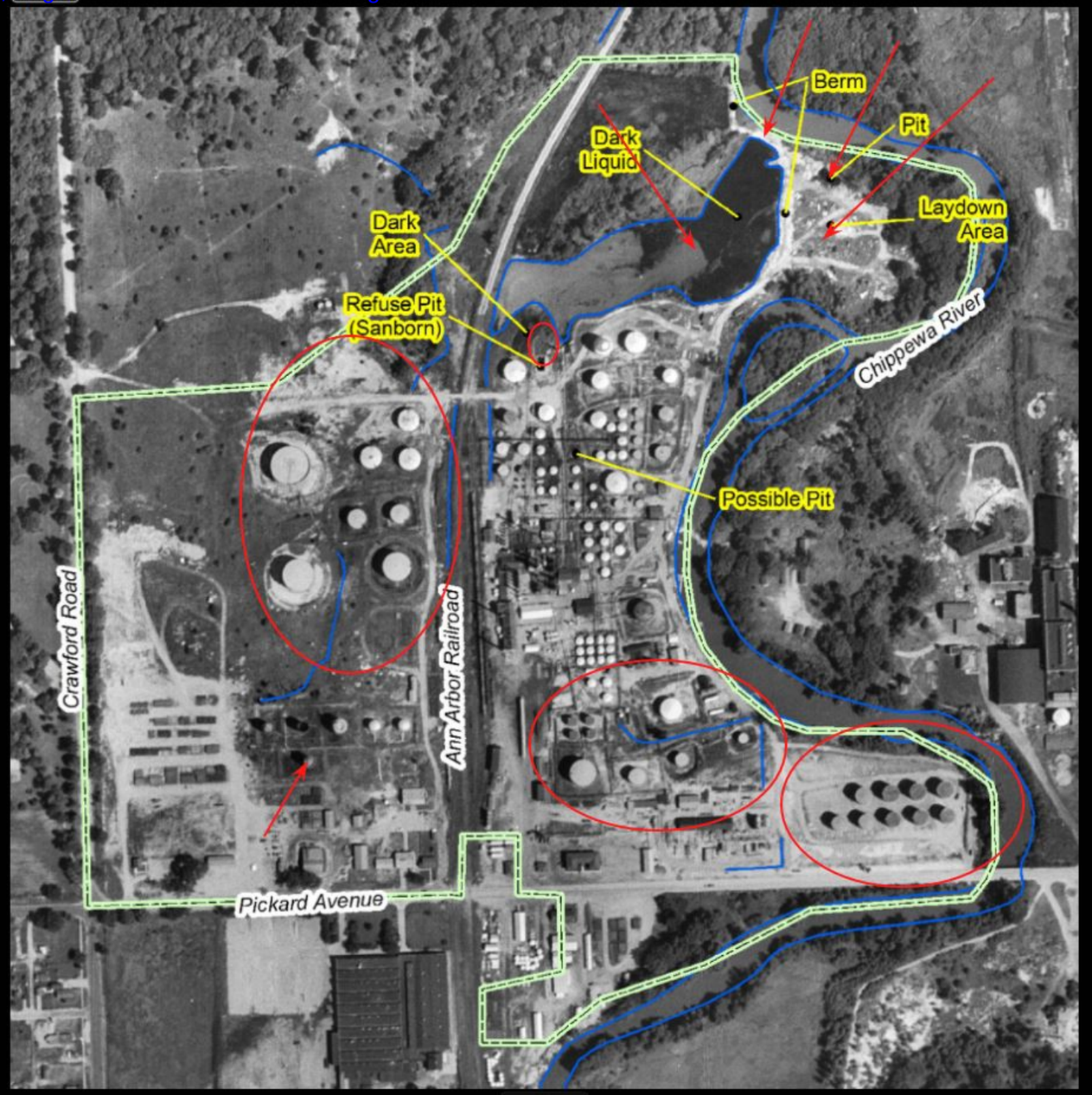
EXHIBIT
0027